

West Chester Area School District
Operating Expense History and Forecast

7/6/2011

| | A | I | J | K | L | M | N | O | P | Q | R | S |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Actual | Actual | Actual | Actual | Actual | Projected | Budget | Projected | Estimated | Estimated | Estimated | Estimated |
| | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2011-12 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
| 3 Staff | 110,044.9 | 115,830.4 | 117,168.2 | 118,858.8 | 123,111.3 | 125,517.8 | 125,517.8 | 125,517.8 | 129,851.0 | 135,957.2 | 142,223.8 | 147,351.3 |
| 4 Total Salaries | 81,915.7 | 85,629.5 | 87,892.4 | 89,094.4 | 90,714.4 | 88,668.4 | 88,668.4 | 88,668.4 | 88,853.0 | 89,309.2 | 89,773.2 | 90,245.0 |
| 5 Administration | | | | | | | | | | | | |
| 6 Reg Salaries | 6,358.7 | 6,980.7 | 7,402.0 | 7,449.8 | 6,983.5 | 6,966.2 | 6,966.2 | 6,966.2 | 7,063.7 | 7,183.8 | 7,305.9 | 7,430.1 |
| 7 Teachers | | | | | | | | | | | | |
| 8 Reg Salaries | 57,724.3 | 59,946.7 | 61,097.6 | 62,620.9 | 64,193.4 | 62,338.5 | 62,338.5 | 62,338.5 | 62,221.7 | 62,292.3 | 62,364.0 | 62,436.9 |
| 9 Extra Duty Pymnts | 1,028.0 | 1,197.0 | 1,118.7 | 899.6 | 747.6 | 1,102.4 | 1,102.4 | 1,102.4 | 1,100.3 | 1,101.6 | 1,102.8 | 1,104.1 |
| 10 Sabbatical Pymnts | 301.8 | 43.9 | 103.9 | 129.9 | 292.9 | 292.9 | 292.9 | 292.9 | 292.3 | 292.7 | 293.0 | 293.3 |
| 11 Subject Chair Pymnts | 392.3 | 412.6 | 437.5 | 429.0 | 433.5 | 433.5 | 433.5 | 433.5 | 432.6 | 433.1 | 433.6 | 434.1 |
| 12 Severance Pymnts | 304.2 | 245.9 | 245.0 | 288.8 | 408.2 | 407.7 | 407.7 | 407.7 | 406.9 | 407.4 | 407.8 | 408.3 |
| 13 Supplemental Contracts | 1,980.1 | 2,033.1 | 2,124.5 | 2,040.0 | 2,063.8 | 1,998.1 | 1,998.1 | 1,998.1 | 1,994.3 | 1,996.6 | 1,998.9 | 2,001.2 |
| 14 Total Teachers | 61,730.8 | 63,879.2 | 65,127.2 | 66,408.3 | 68,139.5 | 66,573.0 | 66,573.0 | 66,573.0 | 66,448.3 | 66,523.6 | 66,600.2 | 66,678.1 |
| 15 Technical | | | | | | | | | | | | |
| 16 Reg Salaries | 2,500.4 | 2,749.5 | 2,765.7 | 2,732.6 | 2,883.3 | 3,027.1 | 3,027.1 | 3,027.1 | 3,069.5 | 3,121.7 | 3,174.7 | 3,228.7 |
| 17 Office Clerical | | | | | | | | | | | | |
| 18 Reg Salaries | 5,939.6 | 6,292.9 | 6,629.3 | 6,531.6 | 6,859.9 | 6,257.3 | 6,257.3 | 6,257.3 | 6,344.9 | 6,452.8 | 6,562.5 | 6,674.0 |
| 19 Crafts and Trades | | | | | | | | | | | | |
| 20 Reg Salaries | 5,386.2 | 5,727.1 | 5,968.2 | 5,972.0 | 5,848.2 | 5,844.9 | 5,844.9 | 5,844.9 | 5,926.7 | 6,027.5 | 6,129.9 | 6,234.1 |
| 21 | | | | | | | | | | | | |
| 22 Benefits | | | | | | | | | | | | |
| 23 Medical | 11,744.7 | 13,233.2 | 13,941.8 | 14,400.0 | 15,617.7 | 16,845.0 | 16,845.0 | 16,845.0 | 18,120.2 | 19,491.9 | 20,967.4 | 22,554.7 |
| 24 Dental | 1,398.9 | 1,504.3 | 1,559.6 | 1,418.4 | 1,537.1 | 1,600.5 | 1,600.5 | 1,600.5 | 1,669.3 | 1,741.1 | 1,816.0 | 1,894.1 |
| 25 Vision | 154.0 | 161.1 | 167.6 | 153.2 | 178.8 | 181.9 | 181.9 | 181.9 | 186.1 | 190.4 | 194.7 | 199.2 |
| 26 Prescription | 3,473.2 | 3,099.7 | 3,223.6 | 3,333.9 | 3,735.2 | 3,996.1 | 3,996.1 | 3,996.1 | 4,255.8 | 4,532.5 | 4,827.1 | 5,140.8 |
| 27 Social Security | 6,095.4 | 6,380.7 | 6,535.8 | 6,603.7 | 6,711.3 | 6,987.7 | 6,987.7 | 6,987.7 | 6,797.3 | 6,832.2 | 6,867.6 | 6,903.7 |
| 28 Retirement | 5,209.4 | 6,092.4 | 4,111.3 | 4,231.4 | 5,132.3 | 7,965.1 | 7,965.1 | 7,965.1 | 10,857.8 | 14,923.6 | 19,031.9 | 21,875.4 |
| 29 Tuition Reimbursement | 946.3 | 887.1 | 977.5 | 1,301.5 | 1,388.9 | 1,458.3 | 1,458.3 | 1,458.3 | 1,531.2 | 1,607.8 | 1,688.2 | 1,772.6 |
| 30 Life & Disability | 518.6 | 480.6 | 538.9 | 417.1 | 441.5 | 441.6 | 441.6 | 441.6 | 442.5 | 444.8 | 447.1 | 449.4 |
| 31 Workers Comp/Unemp/Other | 731.3 | 728.5 | 911.1 | 708.8 | 729.8 | 729.3 | 729.3 | 729.3 | 736.0 | 742.8 | 749.6 | 756.5 |
| 32 Total Benefits | 30,271.8 | 32,567.6 | 31,967.2 | 32,567.9 | 35,472.5 | 40,205.4 | 40,205.4 | 40,205.4 | 44,596.3 | 50,506.9 | 56,589.6 | 61,546.4 |
| 33 (Less) cost sharing | (2,142.6) | (2,366.6) | (2,691.4) | (2,803.6) | (3,075.6) | (3,356.0) | (3,356.0) | (3,356.0) | (3,598.4) | (3,858.9) | (4,139.0) | (4,440.1) |
| 34 Net Benefits | 28,129.2 | 30,201.0 | 29,275.8 | 29,764.4 | 32,396.9 | 36,849.4 | 36,849.4 | 36,849.4 | 40,997.9 | 46,648.0 | 52,450.7 | 57,106.3 |
| 35 | | | | | | | | | | | | |
| 36 Prof. & Tech. Services | 9,696.0 | 10,700.1 | 12,146.9 | 11,585.0 | 12,067.8 | 12,021.7 | 12,021.7 | 12,021.7 | 12,537.0 | 13,075.5 | 13,638.3 | 14,226.5 |
| 37 Substitute Service | 1,732.4 | 1,676.0 | 1,668.6 | 1,466.8 | 1,461.4 | 1,554.2 | 1,554.2 | 1,554.2 | 1,600.8 | 1,648.9 | 1,698.3 | 1,749.3 |
| 38 Contracted Therapeutic Staff | 523.9 | 682.3 | 1,031.9 | 857.8 | 757.1 | 826.8 | 826.8 | 826.8 | 868.1 | 911.5 | 957.1 | 1,005.0 |
| 39 Contracted Aides | 363.6 | 473.9 | 326.3 | 442.5 | 364.6 | 410.0 | 410.0 | 410.0 | 430.5 | 452.0 | 474.6 | 498.4 |
| 40 CCIU - Special Education Programs | 2,022.9 | 2,242.6 | 2,538.9 | 3,099.7 | 3,056.1 | 2,861.6 | 2,861.6 | 2,861.6 | 3,004.7 | 3,154.9 | 3,312.7 | 3,478.3 |
| 41 Occupational/Physical Therapy | 930.1 | 966.3 | 984.9 | 925.1 | 951.1 | 952.2 | 952.2 | 952.2 | 999.8 | 1,049.8 | 1,102.3 | 1,157.4 |
| 42 Due Process Hearings | 332.4 | 507.9 | 586.9 | 475.5 | 767.8 | 585.0 | 585.0 | 585.0 | 614.2 | 644.9 | 677.2 | 711.0 |
| 43 Early Intervention | 224.6 | 196.2 | 366.4 | 369.0 | 329.0 | 374.2 | 374.2 | 374.2 | 392.9 | 412.6 | 433.2 | 454.8 |
| 44 Extended School Year | 395.6 | 410.9 | 497.7 | 620.4 | 603.4 | 540.0 | 540.0 | 540.0 | 567.0 | 595.4 | 625.1 | 656.4 |
| 45 Alternative Education - Special Ed | 745.1 | 879.9 | 1,077.3 | 1,027.4 | 1,128.0 | 1,182.4 | 1,182.4 | 1,182.4 | 1,241.5 | 1,303.6 | 1,368.8 | 1,437.2 |
| 46 Alternative Education - Reg | 235.5 | 251.3 | 329.9 | 191.3 | 307.1 | 344.6 | 344.6 | 344.6 | 354.9 | 365.6 | 376.6 | 387.8 |
| 47 Tax Collection | 545.9 | 543.3 | 513.0 | 557.0 | 505.1 | 464.5 | 464.5 | 464.5 | 478.4 | 492.8 | 507.6 | 522.8 |
| 48 Legal | 228.2 | 255.0 | 410.9 | 279.9 | 318.5 | 353.7 | 353.7 | 353.7 | 364.3 | 375.2 | 386.5 | 396.1 |
| 49 Other | 1,415.8 | 1,614.5 | 1,814.2 | 1,272.6 | 1,518.7 | 1,572.6 | 1,572.6 | 1,572.6 | 1,619.8 | 1,668.4 | 1,718.4 | 1,770.0 |
| 50 | | | | | | | | | | | | |
| 51 Purchased Property Services | 4,455.0 | 4,831.5 | 4,570.1 | 4,306.0 | 4,330.5 | 4,457.1 | 4,457.1 | 4,457.1 | 4,321.9 | 4,451.6 | 4,585.1 | 4,722.7 |
| 52 Electricity | 2,631.3 | 2,996.8 | 2,740.3 | 2,538.2 | 2,053.6 | 2,300.0 | 2,300.0 | 2,300.0 | 2,100.1 | 2,163.1 | 2,228.0 | 2,294.9 |
| 53 Water/Sewer | 345.5 | 403.5 | 427.2 | 421.2 | 513.1 | 515.0 | 515.0 | 515.0 | 530.5 | 546.4 | 562.8 | 579.6 |
| 54 Trash Removal | 136.0 | 155.0 | 148.2 | 122.1 | 139.0 | 140.0 | 140.0 | 140.0 | 144.2 | 148.5 | 153.0 | 157.6 |
| 55 Office Rental | 77.9 | 0.8 | 101.6 | 96.9 | 130.0 | 125.0 | 125.0 | 125.0 | 128.8 | 132.6 | 136.6 | 140.7 |
| 56 Other | 1,264.3 | 1,275.4 | 1,152.8 | 1,127.6 | 1,498.8 | 1,377.1 | 1,377.1 | 1,377.1 | 1,418.4 | 1,461.0 | 1,504.8 | 1,549.9 |
| 57 | | | | | | | | | | | | |
| 58 Other Services | 21,743.0 | 23,873.6 | 25,095.4 | 25,253.3 | 26,766.9 | 26,799.9 | 26,799.9 | 26,799.9 | 28,052.4 | 29,413.5 | 30,859.9 | 32,398.6 |
| 59 Charter Schools | 4,455.5 | 5,470.3 | 5,905.0 | 6,461.8 | 6,823.8 | 7,280.6 | 7,280.6 | 7,280.6 | 7,700.5 | 8,349.2 | 9,050.5 | 9,809.3 |
| 60 Tuition: Special Education | 2,195.6 | 2,247.9 | 2,472.5 | 2,132.0 | 2,494.9 | 2,358.0 | 2,358.0 | 2,358.0 | 2,428.7 | 2,501.6 | 2,576.8 | 2,653.9 |
| 61 Tuition: CAT | 1,123.7 | 1,187.6 | 1,199.5 | 1,382.1 | 1,685.9 | 1,685.5 | 1,685.5 | 1,685.5 | 2,002.1 | 2,182.3 | 2,378.7 | 2,592.7 |
| 62 Tuition: Other All Ed Programs | 106.8 | 95.8 | 104.6 | 102.8 | 220.4 | 144.5 | 144.5 | 144.5 | 151.7 | 159.3 | 167.3 | 175.6 |
| 63 Bussing: Public Schools | 3,907.0 | 4,436.4 | 4,750.8 | 4,628.4 | 4,720.5 | 4,561.5 | 4,561.5 | 4,561.5 | 4,698.3 | 4,839.3 | 4,984.5 | 5,134.0 |
| 64 Bussing: Non-Public | 4,801.5 | 4,626.8 | 4,983.6 | 4,594.4 | 4,692.3 | 4,427.0 | 4,427.0 | 4,427.0 | 4,559.8 | 4,696.6 | 4,837.5 | 4,982.6 |
| 65 Bussing: Special Ed | 2,836.3 | 3,466.8 | 3,153.5 | 3,213.8 | 3,411.5 | 3,582.1 | 3,582.1 | 3,582.1 | 3,689.5 | 3,800.2 | 3,914.2 | 4,031.7 |
| 66 Bussing: Extracurricular | 334.0 | 260.1 | 384.9 | 281.4 | 356.4 | 334.2 | 334.2 | 334.2 | 344.2 | 354.8 | 365.2 | 376.1 |
| 67 Insurance | 436.5 | 461.9 | 464.0 | 461.4 | 419.5 | 441.5 | 441.5 | 441.5 | 463.6 | 486.8 | 511.1 | 536.6 |
| 68 Telephone/Postage | 561.0 | 527.1 | 643.0 | 375.3 | 566.9 | 587.0 | 587.0 | 587.0 | 604.6 | 622.8 | 641.5 | 660.7 |
| 69 Other Services - Glen Mills | 502.8 | 640.2 | 614.1 | 1,263.0 | 1,021.8 | 1,021.8 | 1,021.8 | 1,021.8 | 1,021.8 | 1,021.8 | 1,021.8 | 1,021.8 |
| 70 Other | 482.3 | 452.7 | 419.9 | 356.5 | 353.1 | 376.2 | 376.2 | 376.2 | 387.5 | 399.1 | 411.1 | 423.5 |
| 71 | | | | | | | | | | | | |
| 72 Supplies | 5,025.7 | 6,404.7 | 6,630.3 | 5,689.8 | 5,232.8 | 5,803.9 | 5,803.9 | 5,803.9 | 6,608.6 | 6,985.2 | 7,386.7 | 7,814.9 |
| 73 Heating Fuel | 1,235.9 | 1,060.1 | 1,788.1 | 1,097.4 | 1,169.4 | 1,250.0 | 1,250.0 | 1,250.0 | 1,287.5 | 1,326.1 | 1,365.9 | 1,406.9 |
| 74 Other Operations/Maint Supplies | 819.5 | 925.6 | 789.5 | 807.8 | 984.9 | 972.5 | 972.5 | 972.5 | 1,011.4 | 1,051.9 | 1,093.9 | 1,137.7 |
| 75 Educational | 2,010.9 | 2,591.9 | 2,160.2 | 2,149.7 | 1,829.6 | 2,251.7 | 2,251.7 | 2,251.7 | 2,341.7 | 2,435.4 | 2,532.8 | 2,634.1 |
| 76 Curriculum Proposals | 396.7 | 1,148.5 | 1,373.4 | 850.7 | 710.4 | 481.8 | 481.8 | 481.8 | 1,086.1 | 1,254.7 | 1,440.2 | 1,644.2 |
| 77 Educational/Admin Software | 353.1 | 464.8 | 314.6 | 610.2 | 380.0 | 700.9 | 700.9 | 700.9 | 728.9 | 758.1 | 788.4 | 820.0 |
| 78 Administration/Business | 199.8 | 199.5 | 186.4 | 145.8 | 133.5 | 103.5 | 103.5 | 103.5 | 107.7 | 112.0 | 116.4 | 121.1 |
| 79 Other | 9.8 | 14.3 | 18.1 | 28.2 | 25.0 | 43.5 | 43.5 | 43.5 | 47.1 | 49.0 | 50.9 | 50.9 |
| 80 | | | | | | | | | | | | |
| 81 Other Objects | 295.3 | 351.4 | | | | | | | | | | |

West Chester Area School District
Revenue History and Forecast

| | A | J | K | L | M | N | O | P | Q | R | S | T | U | V | W |
|----|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Estimated | Estimated | Estimated | Estimated |
| | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2011-12 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
| 1 | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | 115,499.0 | 126,613.0 | 136,736.6 | 145,232.7 | 151,845.3 | 158,264.9 | 165,675.1 | 168,623.0 | 169,456.9 | 169,456.9 | 168,458.9 | 175,902.4 | 186,670.8 | 192,644.4 | 196,102.4 |
| 4 | 93,294.9 | 103,061.0 | 110,604.6 | 117,752.5 | 123,662.8 | 133,366.1 | 142,047.0 | 144,958.0 | 144,254.0 | 144,254.0 | 144,254.0 | 151,104.0 | 160,160.6 | 166,603.4 | 171,411.0 |
| 5 | 90,363.4 | 99,863.2 | 107,927.1 | 115,783.1 | 121,988.6 | 131,884.5 | 140,715.2 | 143,874.4 | 143,148.7 | 143,148.7 | 143,148.7 | 149,976.6 | 159,010.7 | 165,430.5 | 170,214.6 |
| 6 | 2,931.5 | 3,197.8 | 2,677.5 | 1,969.4 | 1,674.2 | 1,503.6 | 1,331.8 | 1,083.6 | 1,053.3 | 1,053.3 | 1,053.3 | 1,127.4 | 1,150.0 | 1,173.0 | 1,186.4 |
| 7 | 13,483.2 | 14,738.7 | 15,404.5 | 16,889.7 | 17,913.6 | 18,764.4 | 16,458.0 | 16,263.6 | 16,263.6 | 16,263.6 | 16,263.6 | 17,254.0 | 17,771.7 | 18,304.8 | 18,654.0 |
| 8 | 4,475.0 | 4,703.8 | 5,197.7 | 4,261.7 | 3,665.9 | 2,866.5 | 2,706.8 | 2,512.2 | 2,512.2 | 2,512.2 | 2,512.2 | 2,562.4 | 2,613.7 | 2,666.0 | 2,719.3 |
| 9 | 2,619.0 | 2,346.2 | 2,568.5 | 2,442.6 | 2,810.3 | 2,944.9 | 3,316.2 | 3,418.1 | 3,418.1 | 3,418.1 | 3,418.1 | 3,418.1 | 3,419.1 | 3,419.1 | 3,419.1 |
| 10 | 438.1 | 935.6 | 2,250.4 | 3,234.1 | 3,051.1 | 1,674.8 | 288.0 | 147.2 | 181.9 | 181.9 | 161.9 | 178.1 | 195.9 | 215.5 | 237.0 |
| 11 | 1,178.8 | 825.7 | 710.9 | 652.1 | 741.6 | 826.2 | 859.1 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 | 131.5 |
| 12 | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | |
| 14 | 22,058.2 | 24,494.2 | 24,473.2 | 26,077.6 | 27,228.1 | 26,794.1 | 27,066.5 | 26,748.7 | 25,681.4 | 25,681.4 | 25,681.4 | 27,171.7 | 29,366.0 | 31,585.5 | 33,174.4 |
| 15 | 18,033.3 | 20,108.7 | 19,874.2 | 20,444.0 | 21,026.1 | 21,507.3 | 21,647.2 | 20,828.9 | 18,205.1 | 18,205.1 | 18,205.1 | 18,344.2 | 18,488.2 | 18,634.9 | 18,784.5 |
| 16 | 6,211.1 | 6,330.5 | 6,472.6 | 6,710.6 | 6,844.8 | 7,050.1 | 6,334.1 | 6,490.6 | 7,950.1 | 7,950.1 | 7,950.1 | 7,191.1 | 7,334.9 | 7,481.6 | 7,631.3 |
| 17 | 4,724.3 | 4,791.4 | 4,908.9 | 5,004.1 | 5,020.6 | 5,087.5 | 5,068.4 | 5,028.0 | 5,028.0 | 5,028.0 | 5,028.0 | 5,028.0 | 5,028.0 | 5,028.0 | 5,028.0 |
| 18 | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | |
| 20 | 31.8 | 37.8 | 102.0 | 71.3 | 73.6 | 87.4 | 50.6 | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 |
| 21 | 4,961.7 | 5,337.5 | 5,098.2 | 4,976.0 | 4,371.1 | 4,828.3 | 4,565.1 | 4,455.4 | 4,503.8 | 4,503.8 | 4,503.8 | 4,503.8 | 4,503.8 | 4,503.8 | 4,503.8 |
| 22 | 332.3 | 331.7 | 311.9 | 305.6 | 296.3 | 295.6 | 288.7 | 273.9 | 273.9 | 273.9 | 273.9 | 273.9 | 273.9 | 273.9 | 273.9 |
| 23 | 922.3 | 1,653.2 | 1,694.6 | 1,334.2 | 1,437.4 | 1,529.3 | 1,544.7 | 998.2 | 1,177.6 | 1,177.6 | 1,177.6 | 1,175.7 | 1,175.9 | 1,175.9 | 1,175.9 |
| 24 | 817.7 | 1,053.4 | 1,071.4 | 1,294.4 | 1,337.4 | 1,641.1 | 1,558.4 | 1,552.5 | 1,267.7 | 1,267.7 | 1,267.7 | 1,267.7 | 1,267.7 | 1,267.7 | 1,267.7 |
| 25 | | | | | | | | | | | | | | | |
| 26 | 12.1 | 0.3 | 0.7 | 408.0 | 1,296.6 | 226.1 | 82.0 | 5,921.8 | 7,476.3 | 7,476.3 | 7,476.3 | 8,827.5 | 10,877.9 | 12,949.8 | 14,389.6 |
| 27 | 4,024.9 | 4,385.5 | 4,589.0 | 5,633.6 | 6,202.0 | 5,286.9 | 5,421.3 | 3,355.7 | 3,493.8 | 3,493.8 | 3,493.8 | 3,398.6 | 3,416.1 | 3,433.8 | 3,451.9 |
| 28 | 2,664.3 | 2,771.5 | 2,843.5 | 3,012.1 | 3,154.7 | 3,231.6 | 3,278.1 | 3,355.7 | 3,493.8 | 3,493.8 | 3,493.8 | 3,398.6 | 3,416.1 | 3,433.8 | 3,451.9 |
| 29 | 1,360.6 | 1,614.0 | 1,755.5 | 2,621.5 | 3,047.3 | 2,055.3 | 2,143.2 | 2,566.1 | 3,982.5 | 3,982.5 | 3,982.5 | 5,428.9 | 7,461.8 | 9,516.0 | 10,937.7 |
| 30 | | | | | | | | | | | | | | | |
| 31 | 3,011.5 | 3,964.6 | 3,633.6 | 3,878.6 | 4,231.6 | 4,020.9 | 4,089.8 | 4,561.2 | 4,276.6 | 4,276.6 | 4,276.6 | 4,291.6 | 4,304.8 | 4,318.1 | 4,331.6 |
| 32 | 1,352.4 | 1,733.0 | 1,299.4 | 1,523.7 | 1,986.5 | 1,492.4 | 1,723.1 | 1,856.2 | 1,856.2 | 1,856.2 | 1,856.2 | 1,856.2 | 1,856.2 | 1,856.2 | 1,856.2 |
| 33 | 349.6 | 372.1 | 404.0 | 357.0 | 310.3 | 327.8 | 182.4 | 587.8 | 337.8 | 337.8 | 337.8 | 337.8 | 337.8 | 337.8 | 337.8 |
| 34 | 981.2 | 1,311.9 | 1,314.2 | 1,228.5 | 1,240.5 | 1,308.9 | 1,296.3 | 1,234.4 | 1,304.2 | 1,304.2 | 1,304.2 | 1,317.2 | 1,330.4 | 1,343.7 | 1,357.2 |
| 35 | 162.9 | 336.2 | 455.8 | 594.5 | 562.8 | 760.3 | 722.4 | 832.4 | 630.0 | 630.0 | 630.0 | 630.0 | 630.0 | 630.0 | 630.0 |
| 36 | 185.4 | 211.4 | 160.2 | 174.9 | 119.5 | 131.5 | 165.6 | 150.4 | 150.4 | 150.4 | 150.4 | 150.4 | 150.4 | 150.4 | 150.4 |
| 37 | | | | | | | | | | | | | | | |
| 38 | 140,588.7 | 155,071.8 | 154,843.4 | 175,188.9 | 183,305.0 | 189,079.9 | 196,833.4 | 200,032.9 | 198,418.9 | 198,418.9 | 198,418.9 | 207,365.8 | 219,241.7 | 228,547.0 | 235,607.5 |
| 39 | | | | | | | | | | | | | | | |
| 40 | 3,241.4 | (178.3) | (506.7) | (837.2) | 2,136.6 | (367.5) | (3,027.3) | (2,939.0) | 3,232.9 | 3,232.9 | 3,232.9 | 1,354.0 | (935.1) | (966.5) | (669.7) |
| 41 | 1,725.0 | 1,639.0 | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | |
| 43 | 1,516.4 | (1,617.3) | (506.7) | (837.2) | 2,136.6 | (367.5) | (3,027.3) | (2,939.0) | 3,232.9 | 3,232.9 | 3,232.9 | 1,354.0 | (935.1) | (966.5) | (669.7) |
| 44 | | | | | | | | | | | | | | | |
| 45 | 143,810.1 | 154,893.5 | 154,336.7 | 174,351.7 | 186,441.6 | 188,712.4 | 193,806.1 | 197,093.9 | 201,651.8 | 201,651.8 | 201,651.8 | 208,719.8 | 218,306.5 | 227,580.4 | 234,737.7 |
| 46 | 142,293.7 | 156,710.8 | 154,843.4 | 175,188.9 | 183,305.0 | 189,079.9 | 196,833.4 | 200,032.9 | 198,418.9 | 198,418.9 | 198,418.9 | 207,365.8 | 219,241.7 | 228,547.0 | 235,607.5 |
| 47 | | | | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | | | | |
| 49 | 7,986.2 | 6,469.6 | 8,287.2 | 8,794.2 | 9,631.6 | 7,485.1 | 7,862.6 | 10,785.4 | 13,734.4 | 13,734.4 | 13,734.4 | 12,207.4 | 10,853.4 | 11,788.6 | 12,745.1 |
| 50 | 6,469.6 | 8,287.2 | 8,794.2 | 9,631.6 | 7,485.1 | 7,862.6 | 10,785.4 | 13,734.4 | 13,734.4 | 13,734.4 | 13,734.4 | 12,207.4 | 10,853.4 | 11,788.6 | 12,745.1 |
| 51 | 1,516.4 | (1,617.4) | (507.0) | (837.4) | 2,136.6 | (367.5) | (2,932.9) | (2,939.0) | 3,232.9 | 3,232.9 | 3,232.9 | 1,354.0 | (935.1) | (966.5) | (669.7) |

West Chester Area School District
Forecast Millage Calculation

| | A | B | C | D | E | F | G | H | I | J |
|----|--|---|---|---|------------|------------|-------------|------------|------------|------------|
| 1 | | | | | | | | | | |
| 2 | | | | | 2011-12 | 2012-13 | | 2013-14 | 2014-15 | 2015-16 |
| 3 | | | | | Budget | Budget | | Forecast | Forecast | Forecast |
| 4 | Market Values | | | | | | | | | |
| 5 | Chester County | | | | 10,480,758 | 10,480,758 | | 10,480,758 | 10,480,758 | 10,480,758 |
| 6 | Delaware County | | | | 671,018 | 671,018 | | 671,018 | 671,018 | 671,018 |
| 7 | | | | | 11,151,776 | 11,151,776 | | 11,151,776 | 11,151,776 | 11,151,776 |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | Net amount to be raised from R/E taxes | | | | 143,149 | 149,977 | | 159,011 | 165,430 | 170,215 |
| 11 | Gross tax to be levied | | | | 148,341 | 155,416 | | 164,778 | 171,431 | 176,388 |
| 12 | | | | | | | | | | |
| 13 | Equilization Between Counties | | | | | | | | | |
| 14 | Chester County % | | | | 93.98% | 93.98% | | 93.98% | 93.98% | 93.98% |
| 15 | Delaware County % | | | | 6.02% | 6.02% | | 6.02% | 6.02% | 6.02% |
| 16 | | | | | | | | | | |
| 17 | Chester Cnty Levy | | | | 139,415 | 146,065 | | 154,863 | 161,115 | 165,775 |
| 18 | Delaware Cnty Levy | | | | 8,926 | 9,352 | | 9,915 | 10,315 | 10,614 |
| 19 | | | | | 148,341 | 155,416 | | 164,778 | 171,431 | 176,388 |
| 20 | Millage Calculation | | | | | | | | | |
| 21 | Chester Cnty tax levy | | | | 139,415 | 146,065 | Prior Month | 154,863 | 161,115 | 165,775 |
| 22 | Chester Cnty assessed value | | | | 7,593,129 | 7,593,129 | Millage | 7,645,865 | 7,698,601 | 7,751,337 |
| 23 | | | | | | | Forecast | | | |
| 24 | Chester County Millage | | | | 18.36 | 19.24 | 18.36 | 20.25 | 20.93 | 21.39 |
| 25 | Previous Year Millage | | | | 18.36 | 18.36 | 0.88 | 19.24 | 20.25 | 20.93 |
| 26 | | | | | | | | | | |
| 27 | Chester Cnty Mill Increase | | | | 0.00 | 0.88 | | 1.02 | 0.67 | 0.46 |
| 28 | % increase | | | | 0.0% | 4.8% | 4.8% | 5.3% | 3.3% | 2.2% |
| 29 | Delaware Cnty Tax levy | | | | 8,926 | 9,352 | | 9,915 | 10,315 | 10,614 |
| 30 | Delaware Cnty Assessed Value | | | | 627,528 | 627,528 | | 628,778 | 630,028 | 631,278 |
| 31 | | | | | | | | | | |
| 32 | Delaware County Millage | | | | 14.22 | 14.90 | 14.22 | 15.77 | 16.37 | 16.81 |
| 33 | Previous Yr Millage | | | | 14.25 | 14.22 | 0.68 | 14.90 | 15.77 | 16.37 |
| 34 | | | | | | | | | | |
| 35 | Delaware Cnty Mill Increase | | | | (0.03) | 0.68 | | 0.87 | 0.60 | 0.44 |
| 36 | % increase | | | | -0.2% | 4.8% | 4.8% | 5.8% | 3.8% | 2.7% |
| 37 | | | | | | | | | | |
| 38 | | | | | | | | | | |
| 39 | Multi County Millage re-balancing | | | | 139,415 | | | | | |
| 40 | | | | | 8,926 | | | | | |
| 41 | | | | | | | | | | |
| 42 | Chester County Millage Re-balanced | | | | 18.36 | 19.24 | | | | |
| 43 | Chester Cnty Mill Increase | | | | 18.36 | 0.88 | | | | |
| 44 | % increase | | | | | 4.77% | | | | |
| 45 | | | | | | | | | | |
| 46 | Delaware County Millage Re-balanced | | | | 14.22 | 14.90 | | | | |
| 47 | Delaware Cnty Mill Increase | | | | 14.22 | 0.68 | | | | |
| 48 | % increase | | | | | 4.77% | | | | |
| 49 | | | | | | | | | | |

West Chester Area School district
Forecast Model Changes
July 2011

| | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|-------------------|------------------------|----------|----------------|----------------|----------------|------------------|
| Attrition | Current | 750.0 | 250.0 | 250.0 | 250.0 | 250.0 |
| Attrition | Proposed | 750.0 | 750.0 | 750.0 | 750.0 | 750.0 |
| | over /(savings) | - | (500.0) | (500.0) | (500.0) | (500.0) |
| Extra Duty | Current | 1,102.4 | 1,109.2 | 1,110.4 | 1,111.7 | 1,113.0 |
| Extra Duty | Proposed | 1,102.4 | 1,100.3 | 1,101.6 | 1,102.8 | 1,104.1 |
| | over /(savings) | - | (8.9) | (8.8) | (8.9) | (8.9) |
| Sabbatical Pymnts | Current | 292.9 | 294.7 | 295.0 | 295.4 | 295.7 |
| Sabbatical Pymnts | Proposed | 292.9 | 292.3 | 292.7 | 293.0 | 293.3 |
| | over /(savings) | - | (2.4) | (2.3) | (2.4) | (2.4) |
| Subject Chair | Current | 433.5 | 436.1 | 436.6 | 437.1 | 437.6 |
| Subject Chair | Proposed | 433.5 | 432.6 | 433.1 | 433.6 | 434.1 |
| | over /(savings) | - | (3.5) | (3.5) | (3.5) | (3.5) |
| Severance Pymnts | Current | 407.7 | 410.2 | 410.6 | 411.1 | 411.6 |
| Severance Pymnts | Proposed | 407.7 | 406.9 | 407.4 | 407.8 | 408.3 |
| | over /(savings) | - | (3.3) | (3.2) | (3.3) | (3.3) |
| Supplementals | Current | 1,998.1 | 2,010.4 | 2,012.6 | 2,014.9 | 2,017.3 |
| Supplementals | Proposed | 1,998.1 | 1,994.3 | 1,996.6 | 1,998.9 | 2,001.2 |
| | over /(savings) | - | (16.1) | (16.0) | (16.0) | (16.1) |
| PSERS/SS | Current | 14,952.7 | 17,761.2 | 21,885.8 | 26,053.6 | 28,949.4 |
| PSSERS/SS | Proposed | 14,952.7 | 17,655.1 | 21,755.7 | 25,899.6 | 28,779.1 |
| | over /(savings) | - | (106.1) | (130.1) | (154.0) | (170.3) |
| Medical | Current | 13,275.1 | 15,038.6 | 16,477.8 | 18,054.8 | 19,782.6 |
| Medical | Proposed | 13,275.1 | 14,764.1 | 15,881.8 | 17,084.0 | 18,377.3 |
| | over /(savings) | - | (274.5) | (596.0) | (970.8) | (1,405.3) |
| | | | -1.8% | -3.6% | -5.4% | -7.1% |
| | | | 11.2% | 7.6% | 7.6% | 7.6% |
| RX | Current | 3,928.7 | 4,278.9 | 4,642.6 | 5,037.2 | 5,465.4 |
| RX | Proposed | 3,928.7 | 4,200.0 | 4,473.0 | 4,763.8 | 5,073.4 |
| | over /(savings) | - | (78.9) | (169.6) | (273.5) | (392.0) |
| | | | -1.8% | -3.7% | -5.4% | -7.2% |
| | | | 6.9% | 6.5% | 6.5% | 6.5% |
| Vision | Current | 174.3 | 181.8 | 189.6 | 197.7 | 206.2 |
| Vision | Proposed | 174.3 | 178.3 | 182.4 | 186.6 | 190.9 |
| | over /(savings) | - | (3.5) | (7.2) | (11.2) | (15.4) |
| | | | -1.9% | -3.8% | -5.6% | -7.5% |
| | | | 2.3% | 2.3% | 2.3% | 2.3% |
| Dental | Current | 1,556.2 | 1,638.3 | 1,741.5 | 1,851.2 | 1,967.8 |
| Dental | Proposed | 1,556.2 | 1,607.4 | 1,676.6 | 1,748.7 | 1,823.8 |
| | over /(savings) | - | (30.8) | (64.9) | (102.5) | (144.0) |
| | | | -1.9% | -3.7% | -5.5% | -7.3% |
| | | | 3.3% | 4.3% | 4.3% | 4.3% |
| Life/Disability | Current | 441.6 | 445.2 | 447.4 | 449.8 | 452.1 |
| Life/Disability | Proposed | 441.6 | 442.5 | 444.8 | 447.1 | 449.4 |

**West Chester Area School district
Forecast Model Changes
July 2011**

| | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|-------------------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | over /(savings) | - | (2.7) | (2.6) | (2.7) | (2.7) |
| Electric | Current | 2,300.0 | 2,369.0 | 2,440.1 | 2,513.3 | 2,588.7 |
| Electric | Proposed | 2,300.0 | 2,100.1 | 2,163.1 | 2,228.0 | 2,294.9 |
| | over /(savings) | - | (268.9) | (277.0) | (285.3) | (293.8) |
| Trash | Current | 140.0 | 147.0 | 154.4 | 162.1 | 170.2 |
| Trash | Proposed | 140.0 | 144.2 | 148.5 | 153.0 | 157.6 |
| | over /(savings) | - | (2.8) | (5.9) | (9.1) | (12.6) |
| Charter Schools | Current | 7,280.6 | 7,950.2 | 8,598.9 | 9,300.6 | 10,059.5 |
| Charter Schools | Proposed | 7,030.6 | 7,700.5 | 8,349.2 | 9,050.5 | 9,809.3 |
| | over /(savings) | (250.0) | (249.7) | (249.7) | (250.1) | (250.2) |
| | | | -3.1% | -2.9% | -2.7% | -2.5% |
| | | | 9.5% | 8.4% | 8.4% | 8.4% |
| Transportation | Current | 12,904.8 | 13,550.1 | 14,227.6 | 14,938.9 | 15,685.7 |
| Transportation | Proposed | 12,904.8 | 13,291.8 | 13,690.7 | 14,101.4 | 14,524.4 |
| | over /(savings) | - | (258.3) | (536.9) | (837.5) | (1,161.3) |
| | | | -1.9% | -3.8% | -5.6% | -7.4% |
| | | | 3.0% | 3.0% | 3.0% | 3.0% |
| Curriculum Proposals | Current | 481.8 | 1,686.1 | 1,854.7 | 2,040.2 | 2,244.2 |
| Curriculum Proposals | Proposed | 481.8 | 1,086.1 | 1,254.7 | 1,440.2 | 1,644.2 |
| | over /(savings) | - | (600.0) | (600.0) | (600.0) | (600.0) |
| G/F Projects | Current | 731.2 | 1,056.1 | 1,287.8 | 1,526.5 | 1,772.2 |
| | Proposed | 731.2 | 731.2 | 953.1 | 1,181.7 | 1,417.2 |
| | over /(savings) | - | (324.9) | (334.7) | (344.8) | (355.0) |
| Debt Service | Current | 24,876.0 | 25,774.0 | 26,336.4 | 26,550.9 | 25,611.7 |
| Debt Service | Proposed | 24,620.0 | 25,513.0 | 26,336.5 | 26,551.0 | 25,611.7 |
| | over /(savings) | (256.0) | (261.0) | 0.1 | 0.1 | - |
| Total Decrease in Exp | | (505.96) | (2,996.28) | (3,508.28) | (4,375.41) | (5,336.71) |
| Decrease in ending F/B | | | (155.81) | (189.45) | (245.02) | (309.53) |
| Decrease in Levy | | (505.96) | (3,152.09) | (3,697.73) | (4,620.44) | (5,646.23) |
| Original Exp | | 201,651.80 | 211,715.60 | 221,814.90 | 231,965.60 | 240,074.10 |
| Revised Exp | | 201,145.90 | 208,719.80 | 218,306.50 | 227,590.40 | 234,737.70 |
| | | (505.90) | (2,995.80) | (3,508.40) | (4,375.20) | (5,336.40) |
| Original Levy | | | 159,151 | 168,381 | 175,942 | 183,027 |
| Revised Levy | | | 155,416 | 164,778 | 171,431 | 176,388 |
| Change in Levy | | | (3,735) | (3,603) | (4,511) | (6,639) |

West Chester Area School District Analysis and Forecast of Taxable Real Estate

CHESTER COUNTY

DELAWARE COUNTY

| | CHESTER COUNTY | | | DELAWARE COUNTY | | |
|-----------------|----------------|---------------|----------------|-----------------|---------------|----------------|
| | MILL VAL | +/- AMOUNT | +/- PERCENT | MILL VAL | +/- AMOUNT | +/- PERCENT |
| 1995-96 | \$366,452 | \$5,135 | 1.4% | \$5,943 | \$267 | 4.7% |
| 1996-97 | \$371,134 | \$4,682 | 1.3% | \$6,279 | \$336 | 5.7% |
| 1997-98 | \$377,214 | \$6,080 | 1.6% | \$6,612 | \$533 | 8.5% |
| 1998-99 | \$5,803,372 | n/a | n/a | \$7,332 | \$520 | 7.6% |
| 1999-00 | \$5,996,808 | \$193,436 | 3.3% | \$7,682 | \$350 | 4.8% |
| 2000-01 | \$6,290,875 | \$294,067 | 4.9% | \$359,308 | n/a | n/a |
| 2001-02 | \$6,594,576 | \$303,701 | 4.8% | \$358,919 | (\$389) | -0.1% |
| 2002-03 | \$6,858,177 | \$263,601 | 4.0% | \$381,715 | \$22,796 | 6.4% |
| 2003-04 | \$7,093,245 | \$235,068 | 3.4% | \$423,042 | \$41,327 | 10.8% |
| 2004-05 | \$7,249,896 | \$156,651 | 2.2% | \$463,149 | \$40,107 | 9.5% |
| 2005-06 | \$7,393,620 | \$143,724 | 2.0% | \$511,983 | \$48,834 | 10.5% |
| 2006-07 | \$7,468,823 | \$75,203 | 1.0% | \$593,984 | \$82,001 | 16.0% |
| 2007-08 | \$7,530,148 | \$61,325 | 0.8% | \$627,165 | \$33,181 | 5.6% |
| 2008-09 | \$7,800,651 | \$270,503 | 0.9% | \$642,064 | \$14,899 | 2.4% |
| 2009-10 | \$7,861,410 | \$60,759 | 0.8% | \$646,433 | \$4,369 | 0.7% |
| 2010-11 | \$7,833,129 | (\$28,281) | -0.4% | 637,528 | (\$8,905) | -1.4% |
| 10 YEAR AVERAGE | | \$134,225 | 2.7% | | \$27,822 | 5.8% |
| 5 YEAR AVERAGE | | \$47,902 | 3.9% | | \$25,109 | 5.3% |
| 3 YEAR AVERAGE | | \$34,327 | 3.2% | | \$3,454 | 8.9% |

CHESTER COUNTY

DELAWARE COUNTY

COMMERCIAL

COMMERCIAL

| | MILL VAL | +/- AMOUNT | +/- PERCENT |
|------------------|-----------|---------------|----------------|
| 2006-07 | 1,486,682 | 23,041 | 1.55% |
| 2007-08 | 1,489,424 | 11,732 | 0.78% |
| 2008-09 | 1,539,803 | 41,379 | 2.89% |
| 2009-10 | 1,563,735 | 23,932 | 1.53% |
| 2010-11 | 1,544,226 | (19,509) | -1.26% |
| 2011-12 | 1,504,226 | (40,000) | -2.66% |
| 2012-13 | 1,504,226 | - | 0.00% |
| 2013-14 | 1,533,122 | 28,896 | 1.88% |
| 2014-15 | 1,562,018 | 28,896 | 1.85% |
| 2015-16 | 1,580,914 | 28,896 | 1.82% |
| Average Increase | | | 0.89% |

| | MILL VAL | +/- AMOUNT | +/- PERCENT |
|------------------|----------|---------------|----------------|
| 2006-07 | 3,887 | - | 0.00% |
| 2007-08 | 3,887 | - | 0.00% |
| 2008-09 | 8,533 | - | 0.00% |
| 2009-10 | 8,905 | - | 0.00% |
| 2010-11 | 8,905 | - | 0.00% |
| 2011-12 | 8,905 | - | 0.00% |
| 2012-13 | 8,905 | - | 0.00% |
| 2013-14 | 8,905 | - | 0.00% |
| 2014-15 | 8,905 | - | 0.00% |
| 2015-16 | 8,905 | - | 0.00% |
| Average Increase | | | 0.00% |

RESIDENTIAL

RESIDENTIAL

| | MILL VAL | +/- AMOUNT | +/- PERCENT |
|------------------|-----------|---------------|----------------|
| 2006-07 | 5,907,529 | 67,394 | 1.14% |
| 2007-08 | 5,951,297 | 43,768 | 0.74% |
| 2008-09 | 5,987,926 | 36,629 | 0.61% |
| 2009-10 | 6,031,751 | 43,825 | 0.73% |
| 2010-11 | 6,050,042 | 18,295 | 0.30% |
| 2011-12 | 6,050,042 | - | 0.00% |
| 2012-13 | 6,050,042 | - | 0.00% |
| 2013-14 | 6,073,862 | 23,840 | 0.39% |
| 2014-15 | 6,097,722 | 23,840 | 0.39% |
| 2015-16 | 6,121,562 | 23,840 | 0.39% |
| Average Increase | | | 0.67% |

| | MILL VAL | +/- AMOUNT | +/- PERCENT |
|------------------|----------|---------------|----------------|
| 2006-07 | 589,334 | 77,725 | 13.19% |
| 2007-08 | 623,276 | 33,945 | 5.45% |
| 2008-09 | 633,531 | 10,253 | 1.62% |
| 2009-10 | 637,528 | 3,997 | 0.63% |
| 2010-11 | 628,623 | (8,905) | -1.42% |
| 2011-12 | 618,623 | (10,000) | -1.62% |
| 2012-13 | 618,623 | - | 0.00% |
| 2013-14 | 619,873 | 1,250 | 0.20% |
| 2014-15 | 621,123 | 1,250 | 0.20% |
| 2015-16 | 622,373 | 1,250 | 0.20% |
| Average Increase | | | 4.02% |

OTHER

OTHER

| | MILL VAL | +/- AMOUNT | +/- PERCENT |
|------------------|----------|---------------|----------------|
| 2006-07 | 74,602 | (15,233) | -20.42% |
| 2007-08 | 80,427 | 5,825 | 7.24% |
| 2008-09 | 72,922 | (7,504) | -10.28% |
| 2009-10 | 65,924 | (6,998) | -10.62% |
| 2010-11 | 38,861 | (27,063) | -69.64% |
| 2011-12 | 38,861 | - | 0.00% |
| 2012-13 | 38,861 | - | 0.00% |
| 2013-14 | 38,861 | - | 0.00% |
| 2014-15 | 38,861 | - | 0.00% |
| 2015-16 | 38,861 | - | 0.00% |
| Average Increase | | | -14.84% |

| | MILL VAL | +/- AMOUNT | +/- PERCENT |
|------------------|----------|---------------|----------------|
| 2006-07 | - | - | #DIV/0! |
| 2007-08 | - | - | #DIV/0! |
| 2008-09 | - | - | #DIV/0! |
| 2009-10 | - | - | #DIV/0! |
| 2010-11 | - | - | #DIV/0! |
| 2011-12 | - | - | #DIV/0! |
| 2012-13 | - | - | #DIV/0! |
| 2013-14 | - | - | #DIV/0! |
| 2014-15 | - | - | #REF! |
| 2015-16 | - | - | #REF! |
| Average Increase | | | #DIV/0! |

TOTAL

TOTAL

| | MILL VAL | +/- AMOUNT | +/- PERCENT |
|------------------|-----------|---------------|----------------|
| 2006-07 | 7,468,823 | 75,202 | 1.01% |
| 2007-08 | 7,530,148 | 61,325 | 0.81% |
| 2008-09 | 7,800,651 | 70,504 | 0.93% |
| 2009-10 | 7,861,410 | 60,759 | 0.79% |
| 2010-11 | 7,833,129 | (28,281) | -0.37% |
| 2011-12 | 7,593,129 | (40,000) | -0.53% |
| 2012-13 | 7,593,129 | - | 0.00% |
| 2013-14 | 7,645,865 | 52,736 | 0.69% |
| 2014-15 | 7,698,601 | 52,736 | 0.69% |
| 2015-16 | 7,751,337 | 52,736 | 0.68% |
| Average Increase | | | 0.75% |

| | MILL VAL | +/- AMOUNT | +/- PERCENT |
|------------------|----------|---------------|----------------|
| 2006-07 | 593,221 | 81,237 | 13.69% |
| 2007-08 | 627,165 | 33,945 | 5.41% |
| 2008-09 | 642,065 | 14,900 | 2.32% |
| 2009-10 | 646,433 | 4,368 | 0.68% |
| 2010-11 | 637,528 | (8,905) | -1.40% |
| 2011-12 | 627,528 | (10,000) | -1.59% |
| 2012-13 | 627,528 | - | 0.00% |
| 2013-14 | 628,778 | 1,250 | 0.20% |
| 2014-15 | 630,028 | 1,250 | 0.20% |
| 2015-16 | 631,278 | 1,250 | 0.20% |
| Average Increase | | | 4.15% |

**West Chester Area School District
Budget Forecast Model
Key Assumptions**

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|----------------|----------------|----------------|----------------|-------------------------------|---|---|---|---|---|
| 1 | <u>Expense Assumptions</u> | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | <u>Staff Changes / Student Enrollment</u> | | | | | | | | | | |
| 6 | | | | | | Enrollment Assumptions | | | | | |
| 7 | | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | |
| 8 | KG | 631 | 631 | 631 | 631 | 631 | | | | | |
| 9 | 1st to 5th Grade | 4,242 | 4,242 | 4,242 | 4,242 | 4,242 | | | | | |
| 10 | Grades 6-8 | 2819 | 2819 | 2819 | 2819 | 2819 | | | | | |
| 11 | Grades 9-12 | 3869 | 3869 | 3869 | 3869 | 3869 | | | | | |
| 12 | Elementary Student-Teacher Ratio | 24.43 | 24.43 | 24.43 | 24.43 | 24.43 | | | | | |
| 13 | Secondary Student-Teacher Ratio | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | | | | | |
| 14 | Staff Change / Student Enrollment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | |
| 15 | | | | | | | | | | | |
| 16 | | | | | | | | | | | |
| 17 | <u>Headcount Changes (non-enrollment)</u> | | | | | | | | | | |
| 18 | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | |
| 19 | Administration | | 0 | 0 | 0 | 0 | | | | | |
| 20 | Teachers* | | 0 | 0 | 0 | 0 | | | | | |
| 21 | Non-Bargaining | | 0 | 0 | 0 | 0 | | | | | |
| 22 | Support Staff | | 0 | 0 | 0 | 0 | | | | | |
| 23 | Crafts/Trades | | 0 | 0 | 0 | 0 | | | | | |
| 24 | <i>* Non-Enrollment Headcount Changes</i> | | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | | | | | | | | | | | |
| 27 | <u>Salary Increases (based on Act 1 Index)</u> | | | | | | | | | | |
| 28 | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | |
| 29 | Administration | | 1.40% | 1.70% | 1.70% | 1.70% | | | | | |
| 30 | Teachers | | 1.40% | 1.70% | 1.70% | 1.70% | | | | | |
| 31 | Non-Bargaining | | 1.40% | 1.70% | 1.70% | 1.70% | | | | | |
| 32 | Support Staff | | 1.40% | 1.70% | 1.70% | 1.70% | | | | | |
| 33 | Crafts/Trades | | 1.40% | 1.70% | 1.70% | 1.70% | | | | | |
| 34 | | | | | | | | | | | |
| 35 | Miscellaneous | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | |
| 36 | Teacher Attrition (vacancies) | | 750,000 | 750,000 | 750,000 | 750,000 | | | | | |
| 37 | Teacher Attrition (turnover) | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | | | | | |
| 38 | | | | | | | | | | | |
| 39 | | | | | | | | | | | |
| 40 | <u>Benefits - 200</u> | | | | | | | | | | |
| 41 | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | |
| 42 | Medical | | 7.57% | 7.57% | 7.57% | 7.57% | | | | | |
| 43 | Dental | | 4.30% | 4.30% | 4.30% | 4.30% | | | | | |
| 44 | Vision | | 2.30% | 2.30% | 2.30% | 2.30% | | | | | |
| 45 | Prescription | | 6.50% | 6.50% | 6.50% | 6.50% | | | | | |
| 46 | Social Security | | 7.65% | 7.65% | 7.65% | 7.65% | | | | | |
| 47 | PSERS | | 12.22% | 16.71% | 21.20% | 24.24% | | | | | |
| 48 | Tuition | | 5.00% | 5.00% | 5.00% | 5.00% | | | | | |
| 49 | Life & Disability | | 0.00% | 0.00% | 0.00% | 0.00% | | | | | |
| 50 | W/C, Unemp & Other | | 0.92% | 0.92% | 0.92% | 0.92% | | | | | |
| 51 | | | | | | | | | | | |
| 52 | Monthly Board Premium Costs | | | | | | | | | | |
| 53 | Medical | | \$891.72 | \$959.22 | \$1,031.84 | \$1,109.95 | | | | | |
| 54 | Dental | | \$126.55 | \$131.99 | \$137.67 | \$143.59 | | | | | |
| 55 | Vision | | \$17.52 | \$17.92 | \$18.34 | \$18.76 | | | | | |
| 56 | Prescription | | \$291.62 | \$310.58 | \$330.76 | \$352.26 | | | | | |
| 57 | Life/AD&D (cost per \$1,000) | | \$0.14 | \$0.14 | \$0.14 | \$0.14 | | | | | |
| 58 | | | | | | | | | | | |
| 59 | Assumes increases in salary related benefits proportional to salary increases | | | | | | | | | | |
| 60 | | | | | | | | | | | |
| 61 | | | | | | | | | | | |
| 62 | | | | | | | | | | | |
| 63 | <u>Professional and Technical Services - 300</u> | | | | | | | | | | |
| 64 | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | | |
| 65 | Special Education Services | | 5.00% | 5.00% | 5.00% | 5.00% | | | | | |
| 66 | Other categories | | 3.00% | 3.00% | 3.00% | 3.00% | | | | | |
| 67 | | | | | | | | | | | |

| <u>Average Salaries</u> | Avg New Hire Salary |
|--------------------------------|------------------------------------|
| | 2011-12 |
| Administration | 107,987 |
| Teachers | 50,005 |
| Non-Bargaining | 59,488 |
| Support Staff | 23,228 |
| Crafts/Trades | 36,651 |

1% reduction = \$1.08 million savings
(1.1824% with PSERS and SS/MED)

37 retirees at \$27K savings each

**West Chester Area School District
Budget Forecast Model
Key Assumptions**

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|---|---|------------------|-------------------------------|------------------|------------------|-----------|-----------|-----------|---|
| 68 | | | | | | | | | | | |
| 69 | <u>Purchased Property Services - 400</u> | | | | % Increase Assumptions | | | | | | |
| 70 | | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | |
| 71 | | Electricity | | -8.69% | 3.00% | 3.00% | 3.00% | | | | |
| 72 | | Trash Collection | | 3.00% | 3.00% | 3.00% | 3.00% | | | | |
| 73 | | Other categories | | 3.00% | 3.00% | 3.00% | 3.00% | | | | |
| 74 | | | | | | | | | | | |
| 75 | <u>Other Purchased Services - 500</u> | | | | % Increase Assumptions | | | | | | |
| 76 | | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | |
| 77 | | Special Ed Tuitions | | 3.00% | 3.00% | 3.00% | 3.00% | | | | |
| 78 | | Insurances | | 5.00% | 5.00% | 5.00% | 5.00% | | | | |
| 79 | | CAT Tuitions | | 6.00% | 6.00% | 6.00% | 6.00% | | | | |
| 80 | | Bussing | | 3.00% | 3.00% | 3.00% | 3.00% | | | | |
| 81 | | Telephone and Postage | | 3.00% | 3.00% | 3.00% | 3.00% | | | | |
| 82 | | Other Categories | | 3.00% | 3.00% | 3.00% | 3.00% | | | | |
| 83 | | Charter School Enrollment | | 630 | 655 | 681 | 709 | | | | |
| 84 | | Charter School Tuition | | 12,223 | 12,743 | 13,282 | 13,842 | 7,950,197 | 8,598,933 | 9,300,606 | |
| 85 | | Cat Tuitions from CCIU | | 2,002,067 | 2,182,253 | 2,378,656 | 2,592,735 | (250,000) | (250,000) | (250,000) | |
| 86 | | | | | | | | 7,700,197 | 8,348,933 | 9,050,606 | |
| 87 | | | | | | | | 12,223 | 12,743 | 13,282 | |
| 88 | | | | | | | | | | | |
| 89 | <u>Supplies - 600</u> | | | | % Increase Assumptions | | | | | | |
| 90 | | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | |
| 91 | | Educational/Admin Supplies&Software | | 4.00% | 4.00% | 4.00% | 4.00% | | | | |
| 92 | | Gas and Oil | | 3.00% | 3.00% | 3.00% | 3.00% | | | | |
| 93 | | Admin and Other Categories | | 4.00% | 4.00% | 4.00% | 4.00% | | | | |
| 94 | | Curriculum Proposal Amount | | 1,086,100 | 1,254,700 | 1,440,200 | 1,644,200 | | | | |
| 95 | | | | | | | | | | | |
| 96 | <u>Property - 700</u> | | | | % Increase Assumptions | | | | | | |
| 97 | | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | |
| 98 | | Equipment Purchases | | 3.00% | 3.00% | 3.00% | 3.00% | | | | |
| 99 | | Technology Equipment * | | 3.00% | 3.00% | 3.00% | 3.00% | | | | |
| 100 | | Phase in General Fund Maint Projects | | - | 200,000 | 200,000 | 200,000 | | | | |
| 101 | * Technology Equipment for 06-07,07-08 and 08-09 is paid out of capital projects fund and beginning 2009-10 it is paid out of capital reserve fund | | | | | | | | | | |
| 102 | | | | | | | | | | | |
| 103 | | | | | | | | | | | |
| 104 | <u>800 Other Object Dues and Fees</u> | | | | % Increase Assumptions | | | | | | |
| 105 | | | | 2012-13 | 2013-14 | 2014-15 | 2015-16 | | | | |
| 106 | | | | 3.00% | 3.00% | 3.00% | 3.00% | | | | |
| 107 | | | | | | | | | | | |
| 108 | * After the budget release for the current year, % increases no longer apply and are replaced with | | | | | | | | | | |
| 109 | actual budget amounts | | | | | | | | | | |

Revenue Assumptions

| <u>Local</u> | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|---------------------|---------|---------|---------|---------|
| Collection Factor | 96.50% | 96.50% | 96.50% | 96.50% |
| Interim Taxes | 2.00% | 2.00% | 2.00% | 2.00% |
| Earned Income tax | 3.00% | 3.00% | 3.00% | 3.00% |
| Transfer Tax | 2.00% | 2.00% | 2.00% | 2.00% |
| Delinquent Taxes | 0.00% | 0.00% | 0.00% | 0.00% |
| Investment Earnings | 10.00% | 10.00% | 10.00% | 10.00% |
| Other | 2.00% | 2.00% | 2.00% | 2.00% |

| <u>State</u> | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|------------------------------|--------------|--------------|--------------|--------------|
| Basic Education | 2.0% | 2.0% | 2.0% | 2.0% |
| Special Education | 0.0% | 0.0% | 0.0% | 0.0% |
| Special Ed Contingency | \$ - | \$ - | \$ - | \$ - |
| Transportation | 0.0% | 0.0% | 0.0% | 0.0% |
| Rent | \$ 1,175,731 | \$ 1,175,877 | \$ 1,175,877 | \$ 1,175,877 |
| Charter School (Reimb Rate) | 0.0% | 0.0% | 0.0% | 0.0% |
| Social Security (Reimb Rate) | 50.0% | 50.0% | 50.0% | 50.0% |
| Retirement (Reimb Rate) | 50.0% | 50.0% | 50.0% | 50.0% |
| Other | 0.0% | 0.0% | 0.0% | 0.0% |

| <u>Federal</u> | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|----------------|--------------|--------------|--------------|--------------|
| Title I | 0.0% | 0.0% | 0.0% | 0.0% |
| Title II | 0.0% | 0.0% | 0.0% | 0.0% |
| IDEA | \$ 1,317,242 | \$ 1,330,414 | \$ 1,343,719 | \$ 1,357,156 |
| Medical Access | \$ 630,000 | \$ 630,000 | \$ 630,000 | \$ 630,000 |
| Other | 0.0% | 0.0% | 0.0% | 0.0% |

| <u>Other</u> | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
|----------------------------------|---------|---------|---------|---------|
| From Cap Res (Reimb Technology) | 0.0% | 0.0% | 0.0% | 0.0% |
| From Cap Res (Other) | \$ - | 0 | 0 | 0 |
| Other | | | | |

West Chester Area School District
Assumptions for Salaries

| | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
|----------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| Enrollment Changes | | | | | | |
| KG | 0 | | 0 | 0 | 0 | 0 |
| 1st to 5th Grade | 0 | | 0 | 0 | 0 | 0 |
| Grades 6-8 | 0 | | 0 | 0 | 0 | 0 |
| Grades 9-12 | 0 | | 0 | 0 | 0 | 0 |
| Elementary Student-Teacher Ratio | 24.43 | | 24.43 | 24.43 | 24.43 | 24.43 |
| Secondary Student-Teacher Ratio | 17.50 | | 17.50 | 17.50 | 17.50 | 17.50 |
| Teacher Headcount Change | | | | | | |
| Elementary | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Middle | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| High | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Teacher Headcount Change | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |

***2009-10 staff changes calculated by the Directors of education based on actual class size progressions*
** Assumes average teacher salary using 2008-09 as base when staffing decreases*
** Assume average new hire teacher salary using 2008-09 as base when staffing increases*
** Assume additional teaching staff to be hired at new hire average teacher salary*

| Additional Headcount Expenses | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
|--------------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| Administrators | | | | | | |
| Average New Hire Salary | \$107,987 | | \$109,499 | \$111,361 | \$113,254 | \$115,179 |
| Additional Headcount | | | 0 | 0 | 0 | 0 |
| Additional Salary Expense | | | \$0 | \$0 | \$0 | \$0 |
| Teacher | | | | | | |
| Average New Hire Salary | \$50,005 | | \$49,911 | \$49,968 | \$50,025 | \$50,084 |
| Average Teacher Salary | \$69,127 | | \$68,998 | \$69,076 | \$69,155 | \$69,236 |
| Headcount Change (Enrollment) | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Headcount Change (Curricular) | (9.00) | | | 0.00 | 0.00 | 0.00 |
| Change Salary Expense | (\$501,066) | | | \$0 | \$0 | \$0 |
| Non-Bargaining | | | | | | |
| Average New Hire Salary | \$59,488 | | \$60,321 | \$61,346 | \$62,389 | \$63,450 |
| Additional Headcount | | | 0 | 0 | 0 | 0 |
| Additional Salary Expense | | | \$0 | \$0 | \$0 | \$0 |
| Support Staff | | | | | | |
| Average New Hire Salary | \$23,228 | | \$23,553 | \$23,954 | \$24,361 | \$24,775 |
| Additional Headcount | (13.00) | | | 0 | 0 | 0 |
| Additional Salary Expense | (\$278,582) | | | \$0 | \$0 | \$0 |
| Crafts/Trades | | | | | | |
| Average New Hire Salary | \$36,651 | | \$37,164 | \$37,796 | \$38,438 | \$39,092 |
| Additional Headcount | | | 0 | 0 | 0 | 0 |
| Additional Salary Expense | | | \$0 | \$0 | \$0 | \$0 |

| | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
|--|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| Teacher Staffing Changes Detail | | | 1.40% | 1.70% | 1.70% | 1.70% |
| Salary before Attrition | 64,922,879 | | 63,971,732 | 64,042,251 | 64,113,970 | 64,186,907 |
| Attrition - (vacancies) | 750,000 | | 750,000 | 750,000 | 750,000 | 750,000 |
| Estimated Attrition (turnover) | 1,333,320 | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Increase with Attrition | 62,839,559 | 62,338,493 | 62,221,732 | 62,292,251 | 62,363,970 | 62,436,907 |
| Increase with Attrition | | | -0.19% | 0.11% | 0.12% | 0.12% |
| Staffing changes | (501,066) | | - | - | - | - |
| Teacher Salary (with attrition & Staffing Changes) | 62,338,493 | 62,338,493 | 62,221,732 | 62,292,251 | 62,363,970 | 62,436,907 |
| Increase with Attrition & Staffing Changes | | | -0.19% | 0.11% | 0.12% | 0.12% |

65,766,803

West Chester Area School District
Assumptions for Salaries

| TOTAL SALARY EXPENSE | | | | | | |
|--------------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|
| | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Forecast | 2014-15 Forecast | 2015-16 Forecast |
| Admin Staff | 6,966,152 | 6,966,152 | 7,063,678 | 7,183,761 | 7,305,885 | 7,430,085 |
| Admin Additions | | | - | - | - | - |
| Total Administration Salaries | 6,966,152 | 6,966,152 | 7,063,678 | 7,183,761 | 7,305,885 | 7,430,085 |
| Teacher Staff Salaries | 62,839,559 | 62,338,493 | 62,221,732 | 62,292,251 | 62,363,970 | 62,436,907 |
| Extra Duty Pymnts (123) | 1,102,378 | 1,102,378 | 1,100,313 | 1,101,560 | 1,102,829 | 1,104,118 |
| Sabbatical Pymnts (124) | 292,882 | 292,882 | 292,333 | 292,665 | 293,002 | 293,344 |
| Subject Chair Pymnts (125) | 433,454 | 433,454 | 432,642 | 433,132 | 433,631 | 434,138 |
| Severance Pymnts (127) | 407,677 | 407,677 | 406,913 | 407,375 | 407,844 | 408,321 |
| Supplemental Contracts (135) | 1,998,070 | 1,998,070 | 1,994,328 | 1,996,588 | 1,998,887 | 2,001,224 |
| Teacher Additions | (501,066) | | - | - | - | - |
| Total Teaching Salaries | 66,572,954 | 66,572,954 | 66,448,262 | 66,523,571 | 66,600,161 | 66,678,053 |
| Reg Salaries (141) | 3,027,096 | 3,027,096 | 3,069,475 | 3,121,656 | 3,174,725 | 3,228,695 |
| Overtime (143) | | - | | | | |
| Technical | 3,027,096 | 3,027,096 | 3,069,475 | 3,121,656 | 3,174,725 | 3,228,695 |
| Reg Salaries (151) | 2,634,158 | 2,634,158 | 2,671,036 | 2,716,444 | 2,762,623 | 2,809,588 |
| Temporary salaries (152) | 54,474 | 54,474 | 55,237 | 56,176 | 57,131 | 58,102 |
| Overtime (153) | 87,826 | 87,826 | 89,056 | 90,570 | 92,109 | 93,675 |
| Aides (154),(155) | 3,205,034 | 3,205,034 | 3,249,904 | 3,305,153 | 3,361,340 | 3,418,483 |
| Technology Aides (158) | 275,827 | 275,827 | 279,689 | 284,443 | 289,279 | 294,197 |
| Office Clerical | 6,257,319 | 6,257,319 | 6,344,921 | 6,452,785 | 6,562,482 | 6,674,045 |
| Reg Salaries Oper & Maint(161) | 4,842,141 | 4,842,141 | 4,909,931 | 4,993,400 | 5,078,288 | 5,164,618 |
| Temporary salaries (162) | 272,025 | 272,025 | 275,833 | 280,522 | 285,291 | 290,141 |
| Overtime (163) | 96,856 | 96,856 | 98,212 | 99,881 | 101,579 | 103,306 |
| Reg Salaries Technology (168) | 633,858 | 633,858 | 642,732 | 653,658 | 664,771 | 676,072 |
| Crafts and Trades | 5,844,880 | 5,844,880 | 5,926,708 | 6,027,462 | 6,129,929 | 6,234,138 |
| Total Salary Expense | 88,668,401 | 88,668,401 | 88,853,044 | 89,309,235 | 89,773,182 | 90,245,015 |
| % Increase | | 0.00% | 0.21% | 0.51% | 0.52% | 0.53% |

84,108,178

West Chester Area School District
Assumptions for Benefits

| Gross Benefit Costs | | | | | | | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2010-11 | 2011-12 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
| | <u>Actual</u> | <u>Budget</u> | <u>Projection</u> | <u>Budget</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> |
| Medical | 15,617,699 | 16,845,020 | 16,845,020 | 18,120,188 | 19,491,886 | 20,967,422 | 22,554,656 |
| Dental | 1,537,070 | 1,600,496 | 1,600,496 | 1,669,317 | 1,741,098 | 1,815,965 | 1,894,052 |
| Vision | 178,827 | 181,892 | 181,892 | 186,076 | 190,355 | 194,733 | 199,212 |
| Prescription | 3,735,152 | 3,996,089 | 3,996,089 | 4,255,835 | 4,532,464 | 4,827,074 | 5,140,834 |
| Social Security | 6,711,333 | 6,987,689 | 6,987,689 | 6,797,258 | 6,832,157 | 6,867,648 | 6,903,744 |
| Retirement | 5,132,277 | 7,965,051 | 7,965,051 | 10,857,842 | 14,923,573 | 19,031,914 | 21,875,392 |
| Tuition | 1,388,870 | 1,458,313 | 1,458,313 | 1,531,229 | 1,607,790 | 1,688,180 | 1,772,589 |
| Life & Disability | 441,497 | 441,591 | 441,591 | 442,511 | 444,783 | 447,093 | 449,443 |
| W/C, Unemp & Other | 729,752 | 729,300 | 729,300 | 736,010 | 742,781 | 749,614 | 756,511 |
| Total Benefit Expense | <u>35,472,477</u> | <u>40,205,441</u> | <u>40,205,441</u> | <u>44,596,264</u> | <u>50,506,887</u> | <u>56,589,645</u> | <u>61,546,431</u> |
| % Increase | | <u>40,205,441</u> | <u>13.34%</u> | <u>10.92%</u> | <u>13.25%</u> | <u>12.04%</u> | <u>8.76%</u> |

* Assume increases in salary related benefits proportional to salary increase

| Benefit Cost Sharing and Cobra payments | | | | | | | |
|---|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|
| | 2010-11 | 2011-12 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
| | <u>Actual</u> | <u>Budget</u> | <u>Projection</u> | <u>Budget</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> |
| Medical | 2,847,378 | 3,119,872 | 3,119,872 | 3,356,046 | 3,610,099 | 3,883,384 | 4,177,356 |
| Dental | 40,808 | 59,324 | 44,324 | 61,875 | 64,535 | 67,310 | 70,205 |
| Vision | 7,301 | 7,615 | 7,615 | 7,790 | 7,969 | 8,153 | 8,340 |
| Prescription | 63,283 | 52,387 | 67,387 | 55,792 | 59,419 | 63,281 | 67,394 |
| Social Security | | | | | | | |
| Retirement | | | | | | | |
| Tuition | | | | | | | |
| Life & Disability | 116,852 | 116,852 | 116,852 | 116,852 | 116,852 | 116,852 | 116,852 |
| W/C, Unemp & Other | | | | | | | |
| Total Cost Share | <u>3,075,622</u> | <u>3,356,050</u> | <u>3,356,050</u> | <u>3,598,358</u> | <u>3,858,875</u> | <u>4,138,980</u> | <u>4,440,147</u> |
| | | | | <u>7%</u> | | | |

| Change in Staff Benefit Cost | | | | | | | |
|------------------------------|---------------|---------------|-------------------|---------------|-----------------|-----------------|-----------------|
| | 2010-11 | 2011-12 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
| | <u>Actual</u> | <u>Budget</u> | <u>Projection</u> | <u>Budget</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> |
| Change in Staff (fte) | | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Change in Staff (salary) | | 0 | | 0 | 0 | 0 | 0 |
| Medical | | - | | - | - | - | - |
| Dental | | - | | - | - | - | - |
| Vision | | - | | - | - | - | - |
| Prescription | | - | | - | - | - | - |
| Social Security | | - | | - | - | - | - |
| Retirement | | - | | - | - | - | - |
| Tuition | | - | | - | - | - | - |
| Life & Disability | | - | | - | - | - | - |
| W/C, Unemp & Other | | - | | - | - | - | - |
| Total Benefit Expense | | - | | - | - | - | - |
| % Increase | | | | | <u>#DIV/0!</u> | <u>#DIV/0!</u> | <u>#DIV/0!</u> |

| Net Benefit Costs | | | | | | | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2010-11 | 2011-12 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
| | <u>Actual</u> | <u>Budget</u> | <u>Projection</u> | <u>Budget</u> | <u>Forecast</u> | <u>Forecast</u> | <u>Forecast</u> |
| Medical | 12,770,321 | 13,725,148 | 13,725,148 | 14,764,142 | 15,881,787 | 17,084,038 | 18,377,300 |
| Dental | 1,496,262 | 1,541,172 | 1,556,172 | 1,607,442 | 1,676,563 | 1,748,655 | 1,823,847 |
| Vision | 171,526 | 174,277 | 174,277 | 178,285 | 182,386 | 186,581 | 190,872 |
| Prescription | 3,671,869 | 3,943,702 | 3,928,702 | 4,200,043 | 4,473,045 | 4,763,793 | 5,073,440 |
| Social Security | 6,711,333 | 6,987,689 | 6,987,689 | 6,797,258 | 6,832,157 | 6,867,648 | 6,903,744 |
| Retirement | 5,132,277 | 7,965,051 | 7,965,051 | 10,857,842 | 14,923,573 | 19,031,914 | 21,875,392 |
| Tuition | 1,388,870 | 1,458,313 | 1,458,313 | 1,531,229 | 1,607,790 | 1,688,180 | 1,772,589 |
| Life & Disability | 324,645 | 324,739 | 324,739 | 325,659 | 327,931 | 330,241 | 332,591 |
| W/C, Unemp & Other | 729,752 | 729,300 | 729,300 | 736,010 | 742,781 | 749,614 | 756,511 |
| Total Benefit Expense | <u>32,396,855</u> | <u>36,849,391</u> | <u>36,849,391</u> | <u>40,997,909</u> | <u>46,648,012</u> | <u>52,450,665</u> | <u>57,106,285</u> |
| % Increase | | | <u>13.74%</u> | <u>11.26%</u> | <u>13.78%</u> | <u>12.44%</u> | <u>8.88%</u> |

West Chester Area School District
Assumptions for Other Objects and Debt Service

800 OTHER OBJECTS AND OTHER FINANCING USES
900

800

DUES AND FEES & PRIOR YEAR REFUND
o Assume inflationary increase as follows:

3%

| | 2010-11 Actual | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2012-13 Projection | 2013-14 Forecast | 2013-14 Budget | 2014-15 Forecast | 2014-15 Budget | 2015-16 Forecast | 2015-16 Budget |
|----------------------------------|----------------|----------------|--------------------|----------------|--------------------|------------------|----------------|------------------|----------------|------------------|----------------|
| DUES/FEES - Athletic Fund | | | | | | | | | | | |
| Int and Principal | \$370,042 | \$361,500 | \$361,500 | \$372,345 | \$383,515 | \$385,021 | \$385,021 | \$385,021 | \$385,021 | \$385,021 | \$385,021 |
| Transfer to Cap Reserve | \$131,500 | \$131,500 | \$131,500 | \$131,500 | \$131,500 | \$131,500 | \$131,500 | \$131,500 | \$131,500 | \$131,500 | \$131,500 |

DEBT SERVICE

Int and Principal \$ 21,213,864
Transfer to Cap Reserve \$ 0

EXISTING DEBT SERVICE

| | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Budget | 2014-15 Budget | 2015-16 Budget |
|-----------------------------------|----------------|--------------------|----------------|----------------|----------------|----------------|
| PRINCIPAL AT 7/1/06 | | | | | | |
| 4/02 \$27,660,000 GOB | \$52,161 | \$52,181 | \$1,265,000 | \$0 | \$0 | \$0 |
| 5/05 \$9,970,000 GOB | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1/06 \$35,000,000 GOB | \$1,653,011 | \$1,653,011 | \$1,652,826 | \$1,652,639 | \$1,652,438 | \$1,652,239 |
| 1/06 \$10,043,000 DVRA | \$176,912 | \$176,912 | \$140,165 | \$101,522 | \$60,893 | \$18,172 |
| 3/06 \$13,455,000 GOB | \$4,753,125 | \$4,753,125 | \$1,019,000 | \$4,676,725 | \$4,474,975 | \$4,267,475 |
| 11/06 \$22,245,000 GOB | \$424,838 | \$424,838 | \$355,438 | \$1,765,000 | \$2,015,138 | \$1,910,000 |
| 11/06 \$37,535,000 GOB | \$915,388 | \$915,388 | \$910,788 | \$1,440,000 | \$1,555,000 | \$1,625,000 |
| 11/06 \$37,535,000 GOB | \$1,582,148 | \$1,582,148 | \$1,577,248 | \$145,000 | \$1,566,923 | \$1,560,723 |
| 4/09 \$10,000,000 Gov (refinance) | \$93,646 | \$93,646 | \$895,000 | \$705,000 | \$740,000 | \$760,000 |
| 2/10 GOB (refinance) | \$464,038 | \$464,038 | \$2,950,000 | \$3,025,000 | \$3,095,000 | \$3,170,000 |
| 9/10 GOB (refinance) | \$179,584 | \$179,584 | \$605,000 | \$154,194 | \$141,694 | \$116,938 |
| 12/10 GOB (refinance) 2010 AA | \$964,063 | \$964,063 | \$1,780,000 | \$2,185,000 | \$2,300,000 | \$2,370,000 |
| TOTAL | \$11,292,944 | \$11,292,944 | \$12,189,000 | \$10,925,815 | \$13,367,000 | \$13,337,000 |
| Total ACT 1 eligible Debt | \$23,481,944 | \$23,481,944 | \$23,872,265 | \$23,872,265 | \$23,872,265 | \$23,872,265 |
| Increase in ACT 1 eligible debt | \$568,394 | \$568,394 | \$353,784 | \$338,384 | \$324,275 | \$309,105 |

NEW DEBT SERVICE

| | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Budget | 2014-15 Budget | 2015-16 Budget |
|----------------------------|----------------|--------------------|----------------|----------------|----------------|----------------|
| FINANCING AMOUNT | | | | | | |
| 5/07 \$10,000,000 GOB | \$365,000 | \$365,000 | \$365,000 | \$365,000 | \$365,000 | \$365,000 |
| Elementary Debt | \$399,667 | \$399,667 | \$399,467 | \$399,267 | \$399,067 | \$398,867 |
| 10/09 \$10,000,000 EMMALUS | \$250,963 | \$250,963 | \$250,963 | \$250,963 | \$250,963 | \$250,963 |
| 11/2012 \$10,000,000 GOB | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| 11/2013 \$10,000,000 GOB | \$660,630 | \$660,630 | \$660,630 | \$660,630 | \$660,630 | \$660,630 |
| Total Elementary Debt | \$1,011,024 | \$1,011,024 | \$1,011,024 | \$1,011,024 | \$1,011,024 | \$1,011,024 |
| Total New Debt | \$1,011,024 | \$1,011,024 | \$1,011,024 | \$1,011,024 | \$1,011,024 | \$1,011,024 |
| Total Debt | \$12,311,968 | \$12,311,968 | \$13,338,024 | \$12,888,024 | \$14,283,280 | \$14,348,280 |
| Total Debt Service | \$24,875,968 | \$24,875,968 | \$24,875,968 | \$24,875,968 | \$24,875,968 | \$24,875,968 |
| Change in Debt Service | \$23,364,024 | \$23,364,024 | \$23,364,024 | \$23,364,024 | \$23,364,024 | \$23,364,024 |

TOTAL DEBT SERVICE

| | 2011-12 Budget | 2011-12 Projection | 2012-13 Budget | 2013-14 Budget | 2014-15 Budget | 2015-16 Budget |
|------------------------|----------------|--------------------|----------------|----------------|----------------|----------------|
| Total Debt Service | \$24,875,968 | \$24,875,968 | \$24,875,968 | \$24,875,968 | \$24,875,968 | \$24,875,968 |
| Change in Debt Service | \$23,364,024 | \$23,364,024 | \$23,364,024 | \$23,364,024 | \$23,364,024 | \$23,364,024 |

Back-End Referendum Exceptions

| | BUDGET 2011-12 | BUDGET 2012-13 | BUDGET 2013-14 | BUDGET 2014-15 | BUDGET 2015-16 |
|--------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| | (\$000) | | | | |
| Health Care | - | - | - | - | - |
| Retirement (PSERS) | 28.6 | 1,379.4 | 1,914.8 | 1,864.7 | 1,188.0 |
| Special Education | 2,096.1 | - | 547.6 | - | - |
| Debt Service | 1,208.7 | 380.9 | 9.5 | 5.3 | (943.7) |
| Total | 3,333.4 | 1,760.2 | 2,471.8 | 1,870.0 | 244.3 |

Index = 4.10% 1.40% 1.40% 1.70% 1.70%

| Exception Calculations | | | | | |
|--------------------------------------|-------------|------------------|------------------|------------------|------------------|
| Grandfathered salaries (2011) | | 88,668,401 | 88,668,401 | 88,668,401 | 88,668,401 |
| Retirement | | 7,965,051 | 10,835,279 | 14,816,490 | 18,797,701 |
| | 50% | 3,982,526 | 5,417,639 | 7,408,245 | 9,398,850 |
| | | 3,982,526 | 5,417,639 | 7,408,245 | 9,398,850 |
| Increase | | 1,435,114 | 1,990,606 | 1,990,606 | 1,347,760 |
| Index | | 55,755 | 75,847 | 125,940 | 159,780 |
| Total Exception | | 1,379,358 | 1,914,759 | 1,864,665 | 1,187,979 |
| Special Education | | | | | |
| Expenses | 2009-10 AFR | 2010-11 AFR | 2010-11 AFR | 2011-12 AFR | 2012-13 AFR |
| | 30,778,308 | 31,701,657 | 32,652,707 | 33,632,288 | 34,641,257 |
| Subsidy | 5,087,500 | 5,068,400 | 5,028,000 | 5,028,000 | 5,028,000 |
| Net Expenses | 25,690,808 | 26,633,257 | 27,624,707 | 28,604,288 | 29,613,257 |
| Net Increase | | 942,449 | 991,450 | 979,581 | 1,008,969 |
| Index | | 430,896 | 443,823 | 555,096 | 571,749 |
| Total Exception | | 511,553 | 547,627 | 424,485 | 437,220 |
| ACT 1 Qualifying Debt Service | 23,481,944 | 23,862,815 | 23,872,266 | 23,877,556 | 22,933,838 |
| Grandfathered Increase | | 380,871 | 9,451 | 5,290 | (943,718) |
| Elem Master Plan (45%) | | - | - | - | - |
| Debt Qualifying for Exception | | 380,871 | 9,451 | 5,290 | (943,718) |

31,087,797

Financial Summary all Funds

| | A | E | F | G | H | I | J | K | L | M | N | O |
|----|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 |
| | | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Estimated | Estimated | Estimated | Estimated |
| 3 | Total Revenue | 175.2 | 183.3 | 189.1 | 196.8 | 200.0 | 198.4 | 198.4 | 207.4 | 219.2 | 228.5 | 235.6 |
| 4 | Current Real Estate Taxes | 115.8 | 122.0 | 131.9 | 140.7 | 143.9 | 143.1 | 143.1 | 150.0 | 159.0 | 165.4 | 170.2 |
| 5 | Revenue (Excl Current R.E.T.) | 59.4 | 61.3 | 57.2 | 56.1 | 56.2 | 55.3 | 55.3 | 57.4 | 60.2 | 63.1 | 65.4 |
| 6 | State (Other) | 23.5 | 24.2 | 24.7 | 24.9 | 24.2 | 21.7 | 21.7 | 21.7 | 21.9 | 22.1 | 22.2 |
| 7 | PSERS | 2.6 | 3.0 | 2.1 | 2.1 | 2.6 | 4.0 | 4.0 | 5.4 | 7.5 | 9.5 | 10.9 |
| 8 | Federal | 3.9 | 4.2 | 4.0 | 4.1 | 4.7 | 4.3 | 4.3 | 4.3 | 4.3 | 4.3 | 4.3 |
| 9 | Local (Excl. Current R.E.T.) | 29.4 | 29.9 | 26.4 | 25.0 | 24.7 | 25.3 | 25.3 | 25.9 | 26.6 | 27.2 | 27.9 |
| 10 | Transfers and Other | - | - | - | - | - | - | - | - | - | - | - |
| 11 | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | |
| 13 | Expenses | 174.4 | 185.4 | 188.7 | 192.7 | 197.1 | 201.7 | 201.1 | 208.7 | 218.3 | 227.6 | 234.7 |
| 14 | Salaries | 81.9 | 85.6 | 87.9 | 89.1 | 90.7 | 88.7 | 88.7 | 88.9 | 89.3 | 89.8 | 90.2 |
| 15 | Benefits (without PSERS) | 22.9 | 24.1 | 25.2 | 25.5 | 27.3 | 28.9 | 28.9 | 30.1 | 31.7 | 33.4 | 35.2 |
| 16 | PSERS | 5.2 | 6.1 | 4.1 | 4.2 | 5.1 | 8.0 | 8.0 | 10.9 | 14.9 | 19.0 | 21.9 |
| 17 | Debt Service | 19.8 | 20.1 | 21.6 | 24.4 | 21.2 | 24.9 | 24.6 | 25.5 | 26.3 | 26.6 | 25.6 |
| 18 | Transfer to Capital Reserve | 1.5 | 1.0 | - | 1.3 | 2.6 | 0.4 | 0.4 | - | - | - | - |
| 19 | Other | 43.0 | 48.5 | 49.9 | 48.1 | 50.1 | 50.9 | 50.6 | 53.4 | 56.0 | 58.8 | 61.8 |
| 20 | | | | | | | | | | | | |
| 21 | Expenses % Increase | | | | | | | | | | | |
| 22 | Salaries | 5.69% | 4.53% | 2.64% | 1.37% | 3.21% | -0.48% | -0.48% | 0.21% | 0.51% | 0.52% | 0.53% |
| 23 | Benefits (without PSERS) | 9.41% | 5.19% | 4.38% | 1.46% | 8.35% | 13.13% | 13.13% | 4.35% | 5.26% | 5.34% | 5.42% |
| 24 | PSERS | 44.52% | 16.95% | -32.52% | 2.92% | 24.83% | 88.24% | 88.24% | 36.32% | 37.45% | 27.53% | 14.94% |
| 25 | Debt Service | -1.45% | 1.41% | 7.56% | 13.00% | -1.91% | 1.80% | 0.75% | 3.63% | 3.23% | 0.81% | -3.54% |
| 26 | Other | 3.73% | 12.88% | 2.93% | -3.71% | 0.46% | 5.88% | 5.36% | 5.36% | 4.98% | 5.00% | 5.03% |
| 27 | | | | | | | | | | | | |
| 28 | Debt Service % of Budget | 11.4% | 10.8% | 11.5% | 12.7% | 10.8% | 12.3% | 12.2% | 12.2% | 12.1% | 11.7% | 10.9% |
| 29 | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | |
| 31 | Act 1 Exceptions | | | | | | | 3.3 | 1.8 | 2.5 | 1.9 | 0.2 |
| 32 | Health Care | | | | | | | | | | | |
| 33 | PSERS | | | | | | | 0.0 | 1.4 | 1.9 | 1.9 | 1.2 |
| 34 | Special Ed | | | | | | | 2.1 | - | 0.5 | - | - |
| 35 | Debt Service | | | | | | | 1.2 | 0.4 | 0.0 | 0.0 | (0.9) |
| 36 | | | | | | | | | | | | |
| 37 | Capital Reserve | | | | | | | | | | | |
| 38 | Beginning Balance | 16.0 | 16.8 | 16.4 | 14.6 | 13.8 | 14.3 | 14.3 | 12.9 | 11.5 | 9.7 | 7.8 |
| 39 | Inflow | 4.3 | 3.1 | 0.7 | 1.2 | 2.6 | 0.5 | 0.5 | 0.5 | 0.2 | 0.2 | 0.2 |
| 40 | Outflow | 3.5 | 3.5 | 2.5 | 2.0 | 2.1 | 1.9 | 1.9 | 1.9 | 2.0 | 2.1 | 2.1 |
| 41 | Year-end Balance | 16.8 | 16.4 | 14.6 | 13.8 | 14.3 | 12.9 | 12.9 | 11.5 | 9.7 | 7.8 | 5.8 |
| 42 | | | | | | | | | | | | |
| 43 | Operating Cash Reserve | | | | | | | | | | | |
| 44 | Beginning Balance | 8.8 | 9.6 | 7.5 | 7.9 | 10.8 | 13.7 | 13.7 | 12.2 | 10.9 | 11.8 | 12.7 |
| 45 | Transfer to Operating Budget | (0.8) | 2.1 | (0.4) | (3.0) | (2.9) | 3.2 | 2.7 | 1.4 | (0.9) | (1.0) | (0.9) |
| 46 | Transfer from Operating Budget | - | - | - | - | - | - | - | - | - | - | - |
| 47 | Ending Fund Balance | 9.6 | 7.5 | 7.9 | 10.9 | 13.7 | 10.5 | 11.0 | 10.9 | 11.8 | 12.7 | 13.6 |
| 48 | Fund Balance % of Expenses | 5.5% | 4.0% | 4.2% | 5.7% | 7.0% | 5.2% | 5.5% | 5.2% | 5.4% | 5.6% | 5.8% |
| 49 | | | | | | | | | | | | |
| 50 | Fund Balance - Designation PSERS | | | | 1.2 | | | 1.2 | 1.2 | | | |
| 51 | | | | | | | | | | | | |
| 52 | Millage Calculations | | | | | | | | | | | |
| 53 | Tax Rates | | | | | | | | | | | |
| 54 | Chester County | 15.16 | 15.79 | 16.85 | 17.85 | 18.36 | 18.36 | 18.36 | 19.24 | 20.25 | 20.93 | 21.39 |
| 55 | Delaware County | 11.02 | 11.87 | 12.94 | 14.16 | 14.25 | 14.22 | 14.22 | 14.90 | 15.77 | 16.37 | 16.81 |
| 56 | Tax Rates % Increase | | | | | | | | | | | |
| 57 | Chester County | 5.9% | 4.2% | 6.7% | 5.9% | 2.9% | 0.0% | 0.0% | 4.8% | 5.3% | 3.3% | 2.2% |
| 58 | Delaware County | -5.4% | 7.7% | 9.0% | 9.4% | 0.6% | -0.2% | -0.2% | 4.8% | 5.8% | 3.8% | 2.7% |
| 59 | | | | | | | | | | | | |
| 60 | | | | | | | | | | | | |
| 61 | Index Assumption | | | | | | | | 1.40% | 1.40% | 1.70% | 1.70% |
| 62 | Millage Based on Index | 15.16 | 15.79 | 16.85 | 17.85 | 18.36 | 18.36 | 18.36 | 18.62 | 19.51 | 20.60 | 21.28 |
| 63 | Levy Reduction Needed (\$MM) | | | | | | | | 4.82 | 5.88 | 2.60 | 0.82 |
| 64 | Act 1 Exceptions | | | | | | | | (1.76) | (2.47) | (1.87) | (0.24) |
| 65 | Shortfall | | | | | | | | 3.1 | 3.4 | 0.7 | 0.6 |
| 66 | | | | | | | | | | | | |
| 67 | Assessed Value | | | | | | | | | | | |
| 68 | Chester County | 7,468,823 | 7,530,148 | 7,600,651 | 7,661,410 | 7,633,129 | 7,633,129 | 7,633,129 | 7,593,129 | 7,593,129 | 7,645,865 | 7,698,601 |
| 69 | Delaware County | 593,221 | 627,165 | 642,065 | 646,433 | 637,528 | 637,528 | 637,528 | 627,528 | 627,528 | 628,778 | 630,028 |
| 70 | | | | | | | | | | | | |
| 71 | Assessed Value % Increase | | | | | | | | | | | |
| 72 | Chester County | 1.01% | 1.02% | 1.02% | 1.02% | 1.02% | 1.01% | 1.00% | 0.99% | 0.99% | 1.01% | 1.01% |
| 73 | Delaware County | 1.28% | 1.22% | 1.08% | 1.03% | 1.07% | 1.02% | 0.99% | 0.98% | 0.98% | 1.00% | 1.00% |